

Form OP-186

For Calendar Year **19** ____

Connecticut Individual Use Tax Return

For the year January 1 - ► December 31, 19 ____

Your First Name and Middle Initial ►		Last Name ►		Your Social Security Number ____ : ____ : ____ - ____	
If a <i>JOINT</i> Return, Spouse's First Name and Middle Initial ►		Last Name ►		Spouse's Social Security Number ____ : ____ : ____ - ____	
Home Address ►		Number and Street		PO Box	
City, Town or Post Office ►		State		ZIP Code	

Purpose of Form: Use this form to report purchases of goods or services subject to Connecticut use tax for any calendar year. You may use this form to report either a single transaction or multiple transactions for the same calendar year. (Instead of using this form, you may use Line 15 on **Form CT-1040**, or Line 7 on **Form CT-1040EZ** to report your use tax.)

Name and ID: Enter your name and Social Security Number at the top of this form, and if applicable, your spouse's name and Social Security Number. You may file either a separate or a joint return regardless of your filing status for income tax purposes.

Calendar Year: Enter the last 2 digits of the calendar year for which you are filing this return. You may file more than one form for a given calendar year but do not combine transactions for different years.

- PART I.**
- | | |
|---|---|
| Column 1 - Enter the month, day and year of the purchases. | Column 5 - Multiply the purchase price in Column 4 by 6% (.06) or the applicable rate, and enter the result. |
| Column 2 - Enter a brief description of taxable items or services purchased, such as jewelry, a boat, etc. | Column 6 - Enter the tax, if any, paid to another jurisdiction on the taxable item purchased. |
| Column 3 - Enter the name of the retailer from which the item or service was purchased. | Column 7 - Subtract the amount entered in Column 6 from the amount entered in Column 5 and enter the difference in Column 7. Calculate Total Amount Due (If less than zero, enter 0, and do not file this form). |
| Column 4 - Enter the purchase price. | |

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
Date of Purchase	Description of Articles or Services	Retailer or Service Provider	Purchase Price	CT Tax Due (.06 X Col. 4)*	Tax Paid to Another Jurisdiction	Balance Due (Col. 5 minus Col. 6 but not less than zero)

If no use tax is due, you are not required to file a use tax return.

*See Question 6, on the back of this form for information about tax rates on certain services.

PENALTY: FOR FAILURE TO PAY TAX WHEN DUE - 10% (.10) of the tax due.

INTEREST: FOR LATE PAYMENT - 1% (.01) of tax due per month, or fraction thereof, from due date.

Total Tax	►	
Penalty	►	
Interest	►	
Total Amount Due	►	

Part II. Check one of the following, whichever applies:

- A. ☐ This return represents all purchases subject to use tax made during the calendar year listed above.
- B. ☐ This return represents one of the following:
A single taxable purchase made during the calendar year listed above; **or**
Multiple taxable purchases made through a date prior to the end of the calendar year listed above; **or**
A subsequent return for the calendar year listed above for items not previously reported.

Please Note: Do not mail this return with your income tax return. A separate check must accompany this return.

Due Date: This return may be filed at the time of purchase, but not later than April 15 for purchases made during the preceding calendar year. Do not file this return if use tax was already paid on a motor vehicle, vessel, or aircraft upon registration.

Make check or money order payable to: **Commissioner of Revenue Services.**

Write your Social Security Number and "19____ Individual Use Tax" on your check or money order.

Mail this return with check or money order to: Department of Revenue Services, PO Box 2973, Hartford CT 06104-2973.

Declaration: I declare under the penalty of false statement that I have examined this return, including any accompanying schedules and statements, and to the best of my knowledge and belief it is true, complete and correct. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. (The penalty for false statement is imprisonment not to exceed one year or a fine of two thousand dollars, or both.)

Sign Here Keep a copy for your records	Your Signature		Date	Spouse's Signature		Date
	Paid Preparer's Signature			Date		Federal Employer ID Number
	Firm Name and Address					

Questions and Answers on the Connecticut Individual Use Tax

This information answers commonly-asked questions about the Connecticut use tax. Understanding the use tax provisions is important because failure to comply can result in payment of interest and penalties. You must pay the Connecticut use tax on taxable goods and services when a Connecticut merchant fails to collect Connecticut sales tax from you or when you purchase taxable goods or services for use in Connecticut from an out-of-state merchant.

1. **Q. What is the use tax?**
 - A. When you make a retail purchase in this state, you usually pay sales tax to the seller who in turn pays the tax to the Department of Revenue Services (DRS). Sometimes Connecticut sales tax is not paid to the retailer. In these situations, the use tax must be paid by the purchaser directly to DRS.
2. **Q. On what kinds of goods or services must I pay use tax?**
 - A. You must pay use tax on taxable personal property, whether purchased or leased. Examples of taxable personal property include items of clothing costing \$50 or more, automobiles, appliances, furniture, jewelry, cameras, VCRs, computers and computer software. Some taxable services include repair services to your television, motor vehicle or computer; landscaping services for your home; reupholstering services for your household furniture; or charges for access to on-line computer services, including charges to access the Internet.
3. **Q. Are there exemptions from the use tax?**
 - A. Yes. If you buy goods or services in Connecticut that are exempt from sales tax, they are exempt from the use tax if you buy them out-of-state for use in Connecticut. Some examples are items of clothing that cost less than \$50; newspapers; magazines by subscription; or repair and maintenance services to vessels.
4. **Q. What if a Connecticut retailer doesn't collect tax from me on a sale of taxable goods or services?**
 - A. You must report the use tax liability on **Forms CT-1040EZ, Connecticut EZ Resident Income Tax Return, CT-1040, Connecticut Resident Income Tax Return, CT-1040 NR/PY, Connecticut Nonresident or Part-Year Resident Income Tax Return, or OP-186, Connecticut Individual Use Tax Return**, for purchases made during the prior calendar year.
5. **Q. When must individuals pay the use tax?**
 - A. **Forms CT-1040EZ, CT-1040 or CT-1040 NR/PY** must be filed by April 15 for the preceding calendar year. If you are not required to file a Connecticut income tax return, you must pay the use tax on **Form OP-186, Connecticut Individual Use Tax Return**. You may file **Form OP-186** for the entire year or you may file several returns throughout the year. If the purchases are made in connection with a trade or business carried on by an individual, see Question 12.
6. **Q. What is the use tax rate?**
 - A. In general, the use tax rate for purchases of taxable goods or services is 6%. However, effective July 1, 1999, computer and data processing services are taxed at 3% and paving, painting or staining, wallpapering, roofing, siding and exterior sheet metal work services to residential property are taxed at 4%.
7. **Q. What if I buy taxable goods or services from an out-of-state mail order company, television shopping channel, or computerized shopping service and no Connecticut tax is charged by the vendor?**
 - A. If you buy goods or services for use in Connecticut, you must report the use tax liability on **Forms CT-1040EZ, CT-1040, CT-1040NR/PY or OP-186** for purchases you made during the prior calendar year.
8. **Q. What if I buy taxable goods or services in another state and the vendor charges sales tax for the other state?**
 - A. If the goods or services were purchased for use in Connecticut and the tax paid to the other state is less than the Connecticut tax, you must report and pay the use tax. Your use tax is the difference between the Connecticut tax and the tax paid to the other state.

EXAMPLE: You purchased a \$1,000 refrigerator in another state, and paid a \$50 tax to that state. If you bought the refrigerator for use in Connecticut, you owe Connecticut use tax. The Connecticut tax of \$60 is reduced to \$10, after allowing \$50 credit for the tax paid to the other state. If no tax was paid to the other state, the Connecticut use tax is \$60.
9. **Q. Is an out-of-state merchant misleading me if he tells me I do not need to pay Connecticut use tax?**
 - A. Yes. While you may not have to pay sales tax in another state where you bought the goods or services, you **must** pay Connecticut use tax on taxable goods or services purchased for use in Connecticut.
10. **Q. Do I owe Connecticut use tax on all my out-of-state purchases of taxable goods and services?**
 - A. No. If all the items you purchased and **brought into** Connecticut at one time total \$25 or less, you do not have to pay Connecticut use tax. The \$25 exemption does not apply to items that are **shipped or mailed** to you.
11. **Q. Can an out-of-state business such as a mail-order house collect Connecticut use tax on taxable goods that are mailed or delivered into Connecticut?**
 - A. Yes. If the business has registered to collect Connecticut use tax it must collect the tax from you. If the business is not registered, then you must report and pay the tax yourself.
12. **Q. Does a person engaged in a trade or business have an obligation to pay use tax on purchases made in connection with their trade or business?**
 - A. Yes. If the person makes taxable purchases of goods or services out-of-state for use in a trade or business (such as office furniture, computers, and supplies), that person should be registered with DRS for business use tax purposes and report purchases on **Form OS-114, Sales and Use Tax Return**. For further information, see **IP 93(3.1), Questions and Answers on the Connecticut Use Tax for Businesses and Professions**.
13. **Q. What are the penalties and interest for not paying the use tax?**
 - A. The penalty is 10% of the tax due. Interest is charged at the rate of 1% per month from the due date of the tax return. There are also criminal sanctions for willful failure to file a tax return.
14. **Q. What are the use tax filing requirements for motor vehicles, snowmobiles, vessels and aircraft?**
 - A. Generally, if the item is not purchased from a retailer, the Connecticut Department of Motor Vehicles will collect the use tax when you register a motor vehicle, snowmobile or vessel. The Connecticut Department of Transportation will collect the use tax when you register an aircraft. If you do not intend to register your motor vehicle, snowmobile, vessel or aircraft immediately after you purchase it, you must report the use tax liability for purchases made during the prior calendar year on **Forms CT-1040EZ, CT-1040, CT-1040NR/PY or OP-186**. If the purchase is made in connection with a trade or business carried on by the individual, see Question 12.
15. **Q. On what amount should the use tax be calculated?**
 - A. Calculate the use tax by multiplying the total cost of the taxable goods or services purchased, including separately stated charges such as shipping and handling, by the tax rate (generally 6%).

For Further Information: Forms and publications are available by calling **860-297-4753** (from anywhere), or **1-800-382-9463** (toll-free within Connecticut) and select **Option 2** from a touch-tone phone. **TTY, TDD, and Text Telephone users only** may transmit inquiries 24 hours a day by calling **860-297-4911**. Internet: preview and download forms and publications from the DRS Web site: **www.state.ct.us/drs**